

**AFFIDAVIT IN SUPPORT OF COMPLAINT FOR FORFEITURE**

**BACKGROUND**

I, Barry Herrera, after being duly sworn, depose and state as follows:

1. I am a Special Agent with Criminal Investigations, Internal Revenue Service (IRS), United States Treasury Department. I am stationed in Tyler, Texas, and have been a Special Agent for 25 years. I have personally conducted or assisted in numerous investigations of criminal offenses under Titles 18, 26, and 31 of the United States Code. This work has included the gathering of evidence to obtain search and/or seizure warrants and to investigate possible money laundering and currency structuring violations of 18 U.S.C. §§ 1956, 1957, and 1960 as well as 31 U.S.C. §§ 5316, 5324, and 5330.
2. It has been my experience that individuals involved in this type of criminal activity typically make bank deposits and conduct other financial transactions in currency and in amounts below federal reporting requirements with the specific intent to conceal their activities.

**PROPERTY FOR FORFEITURE**

3. This Affidavit is made in support of a forfeiture complaint concerning the following real and personal property:
  - a. \$241,856.95 in funds seized from First State Bank Brownsboro  
Account No. xxx3944;
  - b. \$62,323.30 in funds seized from First State Bank Athens Account  
No. xxx7273;

c. \$58,403.62 in funds seized from Prosperity Bank Account No.

xxx8535;

d. \$49,390.68 in funds seized from Citizens State Bank Account No.

xxxx2382;

e. \$19,750.00 in funds seized from TD Ameritrade Inc. Account No.

xxxxxx7427;

f. \$6,000.00 in funds seized from TD Ameritrade Inc. Account No.

xxxxxx9814.

g. 1113 E. Tyler, 0.712 Acres AB 171 R A Clark SUR Athens Center

LT 7F, Athens, Henderson County, Texas, in the name of **J.**

**MASSO PROPERTIES;**

h. 1.0 acre lot on CR 4805, 0.533 AB 889 W L ROSS SUR TR 3A-1

and 0.528 AB 889 W L ROSS SUR TR 3A-2, Henderson County,

Texas, in the name of **JOSEPH A. MASSO, JAN F. MASSO;**

i. 811 E. Clinton, AB 335 T HELMS SUR EASTERN HILLS BLK 4

LT 15 Athens, Henderson County, Texas, in the name of **BEDOUIN**

**PROPERTIES FOUR;**

j. 901 Bunny Rabbit Road, AB 782 T PARMER SUR HIGHLAND

HILLS BLK 10 LT 9, Athens, Henderson County, Texas, in the

name of **BEDOUIN PROPERTIES THREE;**

- k. 8.114 acre parcel of real property, W.L. ROSS SURVEY, A-889 and WATSON COLLINS SURVEY, A-164, Henderson County, Texas, in the name **JOSEPH A. MASSO**; and
- l. 6050 Kenwood Avenue, LOT 25, BLOCK 412875, of MCCOMAS PLACE ADDITION, an addition to the City of Dallas, Dallas County Texas, in the name of **JOSEPH A. MASSO, JAN F. MASSO**.
- 4. Based on my experience and the information contained in the subsequent paragraphs, I have probable cause to believe that this property is subject to forfeiture to the United States pursuant to 31 U.S.C. § 5317(c) because the property was involved in or traceable to property involved in structuring to avoid currency reporting requirements in violation of 31 U.S.C. § 5324(a).
- 5. Pursuant to 31 U.S.C. § 5313 and 31 C.F.R. 1010.311, any financial institution that engages with a customer in a currency transaction (*i.e.*, a deposit or withdrawal) in excess of \$10,000 is required to report the transaction to the IRS on FinCEN Form 104, Currency Transaction Report (CTR). The regulations also require treatment of multiple transactions as a single transaction if the financial institution has knowledge that the transactions are conducted by or on behalf of the same person and that the transactions result in either currency received or disbursed by the financial institution totaling more than \$10,000 during any one business day.

6. CTRs are often used by law enforcement to uncover a wide variety of illegal activities, including narcotics trafficking and money laundering. Many individuals involved in these illegal activities are aware of such reporting requirements and take active steps to cause financial institutions to fail to file CTRs. These active steps are often referred to as “smurfing” or “structuring” and involve making multiple cash deposits in amounts of \$10,000 or less to multiple banks and/or branches of the same bank on the same day, on consecutive days, or within a few days of each other. Actions of this kind make up the basis of a structuring violation under 31 U.S.C. § 5324(a)(3).

7. To establish a violation of 31 U.S.C. § 5324(a)(3), the government must prove that a person structured, assisted in structuring, or attempted to structure or assist in structuring any transaction with one or more domestic financial institutions for the purpose of evading the reporting requirements of 31 U.S.C. § 5313(a) or any regulation prescribed thereunder.

8. Pursuant to 31 U.S.C. § 5317, any property involved in a violation of 31 U.S.C. §§ 5313, 5316, or 5324 or any conspiracy to commit such violations and any property traceable to such violations or conspiracies are subject to forfeiture. This property is forfeited in accordance with the procedures of 18 U.S.C. § 981(a)(1)(A).

#### **FACTS SUPPORTING FORFEITURE**

9. **JOSEPH A. MASSO (MASSO)** and his wife **JAN F. MASSO** reside in Athens, Texas.

10. Formed in December 2007, **LONE STAR WESTERN & CASUAL LLC (LONE STAR)** is a Texas limited liability corporation with a business address of 1113 E. Tyler Street, Athens, Texas 75751. **MASSO** is the company's registered agent and manager.

11. **LONE STAR** operates retail clothing stores at three locations -- 1113 W. Tyler Street, Athens, Texas 75751; 1734 W. 7th Avenue, Corsicana, Texas 75110; and 1568 N. Highway 77, Waxahachie, Texas 75165.

12. **J. MASSO PROPERTIES LLC (MASSO PROPERTIES)** was formed in April 2008 and is a Texas limited liability corporation with a business address of 1113 E. Tyler Street, Athens, Texas 75751. The company owns and manages real property. **MASSO** is registered agent and manager of **MASSO PROPERTIES**.

13. **ETRUSCAN VENTURE MGT LLC (ETRUSCAN)** was formed in April 2009 and is a Texas limited liability corporation with a business address of 1115 E. Tyler Street, Athens, Texas 75751. **MASSO** is the company's registered agent and manager.

14. **BEDOUIN PROPERTY ONE LLC** was formed in April 2009 and is a Texas limited liability corporation with a business address of 1115 E. Tyler Street, Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

15. **BEDOUIN PROPERTY TWO LLC** was formed in September 2011 and is a Texas limited liability corporation with a business address of 1115 E. Tyler Street, Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

16. **BEDOUIN PROPERTY THREE LLC** was formed in February 2012 and is a Texas limited liability corporation with a business address of 1113 E. Tyler Street, Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

17. **BEDOUIN PROPERTY FOUR LLC** was formed in February 2012 and is a Texas limited liability corporation with a business address of 1113 E. Tyler Street, Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

18. **BEDOUIN PROPERTY FIVE LLC** was formed in February 2012 and is a Texas limited liability corporation with a business address of 1113 E. Tyler Street, Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

19. **BEDOUIN PROPERTY SIX LLC** was formed in July 2012 and is a Texas limited liability corporation with a business address of 1113 E. Tyler Street,

Athens, Texas 75751. **ETRUSCAN** is listed as the company's registered agent and manager. On the Certificate of Formation, **MASSO** is identified as the organizer of the company.

20. **LONE STAR** maintains its principal operating account at Citizens National Bank. The account number is xxxxxx5665. **MASSO** and his wife are listed as signers on the account.

21. **MASSO** and his wife also maintain a personal checking account at four separate banks. **MASSO** is the primary signer on all of these accounts.

- a. First State Bank of Brownsboro (Texas) - Account No. xxx3944 is a checking account in the name of **JOSEPH A. MASSO** or **JAN F. MASSO**. The account was opened October 12, 2006.
- b. First State Bank of Athens (Texas) - Account No. xxx7273 is a checking account in the name of **JOSEPH MASSO** or **JAN MASSO**. The account was opened on March 6, 2008.
- c. Prosperity Bank - Account No. xx8535 is a checking account in the name of **JOSEPH A. MASSO** or **JAN F. MASSO**. The account was opened October 12, 2006.
- d. Citizens State Bank - Account No. xxxx2382 is a checking account in the name of **JOSEPH A. MASSO** or **JAN F. MASSO**. The account was opened on June 25, 2003.

22. In addition, **MASSO** maintains investment accounts with TD Ameritrade, Inc.

- a. On April 12, 2004, Account No. xxx-xx9814 was opened, in the name of **JOSEPH A. MASSO**.
  - b. Account No. xxx-xx7427 was opened on May 17, 2011, in the name of **JOSEPH A. MASSO, IRA**.
23. IRS Task Force Officer D.H. Carter, a forensic accountant with the Smith County District Attorney's Office and former IRS Special Agent for over 30 years, has analyzed records for the various accounts covering the period January 2010-July 2012.
24. Records from Citizens National Bank indicated that there were over 5,000 deposits made into the **LONE STAR** account. The deposits consist of credit card receipts, checks, and some amount of currency, all of which reasonably appear related to operation of the three clothing stores. Only 10 currency deposits were in amounts between \$8,000 and \$10,000.
25. The pattern of deposit activity appeared different, however, for **MASSO's** personal accounts. The spreadsheet attached as Exhibit 1 lists the individual structured currency deposits made into those four accounts.
26. At First State Bank of Brownsboro, there were 139 total deposits made into **MASSO's** personal account (Account No. xxx3944). Of these, 97 deposits consisted of currency. All but one of these currency deposits were in amounts between \$8,500 and \$9,900. The other currency deposit was \$5,540. The total amount structured was \$936,682 (\$257,760 during the period December 2011-July 2012).



27. At First State Bank of Athens, there were 96 total deposits made into **MASSO's** personal account (Account No. xxx7273). All 96 deposits consisted of currency, and all were in amounts between \$8,000 and \$9,900. The total amount structured was \$928,924 (\$271,130 during the period December 2011-July 2012).

28. At Prosperity Bank, there were 89 total deposits made into **MASSO's** personal account (Account No. xx8535). All 89 deposits consisted of currency, and all were in amounts between \$8,500 and \$9,900. The total amount structured was \$862,478 (\$183,639 during the period December 2011-July 2012).

29. At Citizens State Bank, there were 93 total deposits made into **MASSO's** personal account (Account No. xxxx2382). Of these, 91 deposits consisted of currency. All but one of the currency deposits were in amounts between \$7,000 and \$9,900. The other currency deposit was \$6,400. The total amount structured was \$876,970 (\$219,170 during the period December 2011-July 2012).

30. Based on my training and experience, I know that individuals who acquire cash in the course of their trade, business, or personal ventures routinely deposit such funds into their bank accounts. I know that those who are trying to avoid the CTR requirement will routinely make multiple currency deposits and/or withdrawals in amounts just below \$10,000. I also know, based on my training and experience, that multiple cash transactions of amounts such as \$9,000, \$9,500, or \$9,900 over a short period of time can indicate the division of a larger amount of money into smaller deposits to avoid triggering a CTR filing, which is

mandatory for amounts in excess of \$10,000. In short, activity of this kind is indicative of structuring.

31. The pattern of currency transactions into the personal accounts owned/controlled by **MASSO** appears consistent with structuring in an effort to avoid the filing of CTRs.

32. During the period analyzed (January 2010-July 2012), more than 350 currency deposits were made into personal accounts at four separate banks, virtually all of which were structured. The structured deposits made over the entire period totaled more than \$3.6 million. Of this total amount, \$931,699 was structured into the accounts from December 2011-July 2012 (the most recent period analyzed).

33. In addition, **MASSO** transferred structured funds from his accounts at Prosperity Bank and Citizens State Bank into his two investment accounts at TD Ameritrade.

- a. On April 18, 2012, \$6,000 was electronically transferred from Account No. xx8535 at Prosperity Bank to TD Ameritrade Account No. xxx-xx9814.
- b. On April 18, 2012, \$19,750 was deposited into TD Ameritrade Account No. xxx-xx7427. This deposit consisted of three checks. Check No. 1100 from Account No. xx8535 at Prosperity Bank was dated April 17, 2012, and in the amount of \$14,000. Check No. 1829 from Account No. xxxx2382 at Citizens State Bank was dated

April 17, 2012, and in the amount of \$600. Check No. 1832 from the same account at Citizens State Bank was dated April 17, 2012, and in the amount of \$5,150.

34. Given these circumstances, I applied for seizure warrants regarding the accounts at First State Bank of Athens, Citizens State Bank, Prosperity Bank, First State Bank of Brownsboro, and TD Ameritrade Inc. On December 7, 2012, United States Magistrate Judge Judith K. Guthrie issued warrants authorizing seizure of the following:

- a. All funds, monies, and other things of value up to \$257,760 contained in Account No. xxx3944 at First State Bank of Brownsboro, in the name of **JOSEPH A. MASSO** or **JAN F. MASSO**;
- b. All funds, monies, and other things of value up to \$271,130 contained in Account No. xxx7273 at First State Bank of Athens, in the name of **JOSEPH MASSO** or **JAN MASSO**;
- c. All funds, monies, and other things of value up to \$183,639 contained in Account No. xx8535 at Prosperity Bank, in the name of **JOE A. MASSO** or **JAN F. MASSO**;
- d. All funds, monies, and other things of value up to \$219,170 contained in Account No. xxxx2382 at Citizens State Bank, in the name of **JOSEPH A. MASSO** or **JAN F. MASSO**;

e. All funds, monies, and other things of value up to \$19,750 contained in Account No. xxxxx7427 at TD Ameritrade Inc., in the name of **JOSEPH A. MASSO IRA**; and

f. All funds, monies, and other things of value up to \$6,000 contained in Account No. xxxxx9814 at TD Ameritrade Inc., in the name of **JOSEPH A. MASSO**.

35. Execution of the warrants resulted in an overall seizure of \$437,724.55. All of the seized funds are now being maintained pursuant to IRS-CI procedures.

36. Analysis further showed that structured funds deposited into **MASSO's** personal accounts were removed by way of check or through the purchase of cashier's checks and then used to acquire real estate in the names of **BEDOUIN PROPERTY ONE, TWO, THREE, FOUR, FIVE, and SIX**.

37. Records from the Henderson County (Texas) Appraisal District show that 1113 E. Tyler Street, Athens, Texas – the address listed for **LONE STAR, MASSO PROPERTIES, BEDOUIN PROPERTY THREE, FOUR, FIVE, and SIX** – is owned by **MASSO PROPERTIES**. This property is further described as follows:

All that certain lot, tract or parcel of land situated in the R.A. Clark Survey Abstract 171, in the City of Athens, Henderson County, Texas and being all of the same tract described in deed from Jack P. Watson et ux to Gary W. Watson, David P. Watson and Cheryl Elaine Watson, d/b/a Gulf King Food, a Texas Partnership, dated June 18, 1986, and recorded in Volume 1163, Page 353 of the Deed Records of Henderson County. Said tract or parcel of land being more particularly described by metes and bounds as follows:

Beginning at the original Southwest corner of the above-mentioned tract, a 6UD nail found for corner located at the intersection of the North line of State Highway 31 and the East line of an entrance drive into Wal-Mart Shopping Center;

Thence N. 00 deg. 59 min. 23 sec. West with the East line of said entrance drive 226.07 feet, a found  $\frac{1}{2}$ " I.R. for the Northwest corner of this tract;

Thence North 87 deg. 38 min. 00 sec. East 134.57 feet, a found "X" in concrete for the Northeast corner of this tract;

Thence South 02 deg. 22 min. 00 sec. East 226.0 feet to the North line of State Highway 31, a found "X" in concrete for the Southeast corner of this tract;

Thence South 87 deg. 38 min. 00 sec. West with the North line of said highway 140.00 feet to the place of beginning and containing 0.7123 acres of land.

38. Documents from East Texas Title show that **MASSO PROPERTIES**

closed on the 1113 E. Tyler Street property on April 13, 2010.

39. The 1113 E. Tyler Street property was purchased with the following:

- a. Check No. 1521 payable to East Texas Title in the amount of \$10,000 and drawn on Account No. xxx7273 at First State Bank of Athens. The notation on the check was "escrow A-1113."
- b. Cashier's check no. 9962 payable to East Texas Title in the amount of \$100,000 was purchased with funds from Account No. xxx3944 at First State Bank of Brownsboro.

c. Three cashier's checks payable to East Texas Title as follows:

- i. Check No. 52083 in the amount of \$100,000 purchased with funds from Account No. xxx7273 at First State Bank of Athens;
- ii. Check No. 115810 in the amount of \$100,000 purchased with funds from Account No. xxxx2382 at Citizens State Bank; and
- iii. Check No. 1026333 in the amount of \$115,619.48 purchased with funds from Account No. xx8535 at Prosperity Bank.

40. The total amount paid for the 1113 E. Tyler Street property – \$425,619.48 – is traceable to structured funds deposited into four separate **MASSO** accounts.

41. Records from the Henderson County Appraisal District show that a one-acre lot on CR 4805 on Lake Athens in Henderson County, Texas, is owned by

**MASSO**. The property is further described as follows:

All that certain lot, tract or parcel of land situated in the W. L. Ross Survey, Abstract # 889, Henderson County, Texas, and being a portion of a called 21.86 acre tract of land described by deed recorded in Volume 1932, Page 61 of the Deed Records of Henderson County, Texas. Said tract or parcel of land being more fully described by metes and bounds as follows:

Beginning on a set ½ inch iron rod for the Northeast corner of this tract South 00 degrees 20 minutes 00 seconds West 110.08 feet from the Northeast corner of the above mentioned 21.86 acre tract located on the East line of the W.L. Ross Survey, A-889 and the West line of the D. Cherry Survey, A-135;

Thence with the line of directional control, the East line of said Ross Survey and the West line of Said Cherry Survey South 00 degrees 20

minutes 00 seconds West 105.59 feet to a set ½ inch iron rod for the Southeast corner of the tract;

Thence North 87 degrees 25 minutes 13 seconds West 428.66 feet to a set ½ inch rod for the Southwest corner of this tract located on the deeded 448 foot elevation of Lake Athens;

Thence with said elevation North 05 degrees 21 minutes 00 seconds East 100.00 feet to a found ½ inch iron rod for the Northwest corner of this tract;

Thence South 88 degrees 11 minutes 19 seconds East 419.73 feet to the Place of Beginning and containing 1.00 acre of land more or less.

ALONG WITH THE FOLLOWING:

Non-Exclusive Easement granted from Pleasant Run/Lancaster, Ltd. to Letty A. Haest Survivor's Trust dated November 13, 2006, recorded in Volume 2710, Page 847 of the Deed Records of Henderson County, Texas.

42. Documents from East Texas Title show that **MASSO** closed on the Lake Athens property on June 30, 2011.

43. On June 24, 2011, **MASSO** purchased the following cashier's checks payable to East Texas Title:

- a. Check No. 57848 in the amount of \$160,000 purchased with funds from Account No. xxx7273 at First State Bank of Athens and
- b. Check No. 12623 in the amount of \$138,681.49 purchased with funds from Account No. xxx3944 at First State Bank of Brownsboro.

44. The total amount paid for the Lake Athens property – \$298,681.49 – is traceable to structured funds deposited into two separate **MASSO** accounts.

45. Documents obtained from Attorney's Title show that 811 E. Clinton, Athens, Texas, was purchased by **BEDOUIN PROPERTIES FOUR** on March 30, 2012. The property is described as follows:

All that certain lot, tract or parcel of land situated in the Thomas Parmer Survey Abstract 782, City of Athens, Henderson County, Texas, and being all of Lot 15, Block 4 in the Eastern Hills Addition also called Eastern Hills Addition West as shown of record in Cabinet A, Slide 286 of the Plat Records of Henderson County, Texas. Said tract or parcel of land being more fully described by metes and bounds as follows:

Beginning at the southwest corner of the above mentioned Lot 15 and the Southwest corner of Lot 16 on a found  $\frac{3}{4}$ " iron rod located on the North line of East Clinton Street;

Thence with said North line of S 89' 36'00" W 94.00 feet to a found  $\frac{1}{2}$ " iron rod in same for the Southwest corner of this lot and the Southeast corner of Lot 14;

Thence with the common line between this lot and Lot 14 N 00'11'00" W 133.00 feet to a found 2" iron pipe for the Northwest corner of this lot and the Northeast corner of Lot 14;

Thence S 89'36'27" E 94.00 feet to a found 2" iron pipe for the Northwest corner of this lot and the Northeast corner of Lot 16;

Thence with the common line between this lot and Lot 16 S 00'11'00" E 131.70 feet to the place of beginning containing 0.286 acre of land.

46. The 811 E. Clinton property was purchased with the following:
- a. Check No. 1818 in the amount of \$10,000 drawn on Account No. xxxx2382 at Citizens State Bank; and
  - b. Cashier's check in the amount of \$59,771.74 purchased with funds from Account No. xxx3944 at the First State Bank of Brownsboro.



47. The total amount paid for the 811 E. Clinton property – \$69,771.74 – is traceable to structured funds deposited into two separate **MASSO** accounts.

48. Documents obtained from Attorney's Title show that 901 Bunny Rabbit Road, Athens, Texas, was purchased by **BEDOUIN PROPERTIES THREE** on March 8, 2012. The property is described as follows:

All that certain lot, tract or parcel of land situated in the City of Athens, Henderson County, Texas, on the Thomas Parmer Survey, A-782 and being Lot 9 Block 10 of Highland Hills Plat No.6, an addition to the to the said City of Athens as shown on plat recorded in Volume 2 Page 56 and Cabinet A Slide 152 Plat Records of Henderson County, Texas.

49. The 901 Bunny Rabbit Road property was purchased with the following:

- a. Check No. 1821 in the amount of \$10,000 drawn on Account No. xxxx2382 at Citizens State Bank; and
- b. Counter check in the amount of \$40,138.30 drawn on Account No. xxx7273 at First State Bank of Athens.

50. The total amount paid for the 901 Bunny Rabbit Road property – \$50,138.30 – is traceable to structured funds deposited into two separate **MASSO** accounts.

51. Documents from Republic Title of Texas, Inc. show that the property described as a 8.114 acre parcel of real property in in Henderson County, Texas, was purchased by **MASSO** on June 29, 2012. The property is described as follows:

All that certain lot, tract, or parcel of land situated in Henderson County, Texas, on the W.L.Ross Survey, A-889 and the Watson

Collins Survey, A-164 and being a part of the called 10.09 acre Second Tract conveyed to William Wayne Justice by Joe G. McGuffey by deed dated February 11, 1972 and recorded in Volume 677, Page 609 and being a part of the called 14.10 acre tract conveyed to William Wayne Justice by Ralph Plumlee, Jr. and wife Jan M. Plumlee by deed dated June 14, 1982 and recorded in Volume 982, Page 568 of the Henderson County Deed Records, Said lot, tract, or parcel of land being more particularly described by metes and bounds as follows:

BEGINNING at a 3/8" iron rod found at the Southwest corner of the 14.10 acre tract and the Northwest corner of 10.09 acre tract, on the East side of County Road 4805, at the Northeast corner of the South Platte Addition, in the South line of the Collins Survey and the North line of the Ross Survey;

THENCE NORTH 0 degrees 01 minutes West, along the East side of a road shown on Plantation Point plat recorded in Cabinet D, Slide 35 of the Henderson County Plat Records, 221.34 feet to a 3/8" iron rod found at the road intersection and the Northwest corner of the 14.10 acre tract;

THENCE NORTH 62 degrees 05 minutes 52 seconds East, at 866.37 feet pass a 3/8" iron rod found at the South corner of Lot 19 and in all 1214.71 feet to a 1/2" iron rod set for the Northeast corner of the 14.10 acre tract;

THENCE along a contour interval having an elevation of 448 feet above mean sea level (flood stage of Lake Athens) with its meanders as follows: South 53 degrees 15 minutes East 143.35 feet to a 1/2" iron rod set, South 47 degrees 11 minutes 10 seconds East 81.44 feet to a 1/2" iron rod set, South 2 degrees 05 minutes 13 seconds West 69.02 feet to a 1/2" iron rod set, South 15 degrees 14 minutes 06 seconds West 67.92 feet to a 1/2" iron rod set;

THENCE SOUTH 66 degrees 32 minutes 23 seconds West 1338.04 feet to a 1/2" iron rod set in the East margin of County Road 4805;

THENCE NORTH 0 degrees 45 minutes 10 seconds West 18.53 feet to the place of beginning and containing 8.114 acres of land.

52. The 8.114 acres were purchased with the following six checks:
- a. Check No. 1108 in the amount of \$25,000 drawn on Account No. xx8535 at Prosperity Bank;
  - b. Cashier's check no. 1307153 in the amount of \$96,000 purchased with funds from Account No. xx8535 at Prosperity Bank;
  - c. Cashier's check no. 129609 in the amount of \$106,000 purchased with funds from Account No. xxxx2382 at Citizens State Bank;
  - d. Cashier's check no. 14714 in the amount of \$162,000 purchased with funds from Account No. xxx3944 at First State Bank of Brownboro;
  - e. Cashier's check no. 62865 in the amount of \$122,000 purchased with funds from Account No. xxx7273 at First State Bank of Athens; and
  - f. Cashier's check no. 174173 dated June 29, 2012, in the amount of \$185,458.66 purchased with funds from Account No. xxxxxx5665 at Citizens National Bank in the name of **LONE STAR**.
53. The amount paid for the property was \$696,458.66. Of this, \$511,000 – the combined total of the items listed in paragraph 52(a)-(e) – is traceable to structured funds deposited into four separate **MASSO** accounts.

54. Documents from Legacy Texas Title show that the property at 6050 Kenwood Avenue, Dallas, Texas, was purchased by **MASSO** and his wife on May 4, 2011. The property is described as follows:

Lot 25, Block 412875, of McComas Place Addition, an Addition to the City of Dallas, Dallas County, Texas, according to the map or plat thereof recorded in Volume 6, Page 290, of the Map Records of Dallas County, Texas.

55. The 6050 Kenwood Avenue property was purchased with the following:
- a. Check No. 1057 in the amount of \$3,000 drawn on Account No. xx8535 at Prosperity Bank;
  - b. Cashier's check no. 56209 in the amount of \$121,655.86 purchased with funds from Account No. xxx3944 at First State Bank of Brownsboro; and
  - c. Cashier's Check No. 12473 in the amount of \$200,000 purchased with funds from Account No. xxx3944 at First State Bank of Brownsboro.

56. The total amount paid for the 6050 Kenwood Avenue property – \$324,657.86 – is traceable to structured funds deposited into three separate **MASSO** accounts.

### CONCLUSION

57. Based on my training, experience and the information set forth in the preceding paragraphs, I believe that the property described in paragraph 3 of this Affidavit was involved in structuring and/or is traceable to property involved in

structuring in violation of 31 U.S.C. § 5324, thus making it subject to forfeiture pursuant to 31 U.S.C. § 5317(c)(2).

58. The information contained in this Affidavit is based upon my personal knowledge and what I have learned from the other sources specifically discussed herein. This Affidavit does not purport to set forth all of my knowledge or investigation concerning this matter. I have read the Complaint for Forfeiture which concerns the property described in paragraph 3 of this Affidavit, and I verify that the factual matters in it are true and correct.

Barry Herrera

Barry Herrera, Special Agent  
Internal Revenue Service, Criminal Investigations  
Tyler, Texas

Subscribed to and sworn before me on this the 29<sup>th</sup> day of May, 2013.

Jill Aimee Wood  
Notary Public, State of Texas



**SCHEDULE OF STRUCTURED CURRENCY TRANSACTIONS**

DATE	DAY	FSB ATHENS #xxx7273	CITIZENS ST #xxxx2382	PROSPERITY #xx8535	FSB BROWN #xxx3944	DAILY TOTAL
01/11/2010	Monday				\$ 9,315.00	\$ 9,315.00
01/26/2010	Tuesday	\$ 9,810.00	\$ 9,779.00	\$ 9,810.00	\$ 9,850.00	\$ 39,249.00
01/27/2010	Wednesday	\$ 9,770.00	\$ 9,770.00	\$ 9,710.00	\$ 9,760.00	\$ 39,010.00
02/25/2010	Thursday	\$ 9,610.00	\$ 9,785.00	\$ 9,700.00	\$ 9,750.00	\$ 38,845.00
03/01/2010	Monday	\$ 9,705.00	\$ 9,770.00	\$ 9,780.00	\$ 9,710.00	\$ 38,965.00
03/03/2010	Wednesday	\$ 9,860.00	\$ 9,860.00	\$ 9,840.00	\$ 9,840.00	\$ 39,400.00
03/05/2010	Friday	\$ 9,750.00	\$ 9,770.00	\$ 9,710.00	\$ 9,719.00	\$ 38,949.00
03/08/2010	Monday	\$ 9,800.00	\$ 9,780.00	\$ 9,100.00	\$ 9,850.00	\$ 38,530.00
03/11/2010	Thursday	\$ 9,770.00	\$ 9,810.00	\$ 9,810.00	\$ 9,780.00	\$ 39,170.00
03/18/2010	Thursday	\$ 9,820.00	\$ 9,780.00	\$ 9,760.00	\$ 9,790.00	\$ 39,150.00
03/23/2010	Tuesday	\$ 9,791.00	\$ 9,830.00	\$ 9,820.00	\$ 9,805.00	\$ 39,246.00
03/24/2010	Wednesday	\$ 9,640.00	\$ 9,660.00	\$ 9,670.00	\$ 9,680.00	\$ 38,650.00
03/29/2010	Monday	\$ 9,730.00	\$ 9,750.00	\$ 9,754.00	\$ 9,720.00	\$ 38,954.00
03/31/2010	Wednesday	\$ 9,810.00	\$ 9,860.00	\$ 9,860.00	\$ 9,830.00	\$ 39,360.00
04/02/2010	Friday	\$ 9,770.00	\$ 9,880.00	\$ 9,750.00	\$ 9,793.00	\$ 39,193.00
04/07/2010	Wednesday	\$ 9,110.00	\$ 9,170.00	\$ 9,130.00	\$ 9,140.00	\$ 36,550.00
04/20/2010	Tuesday				\$ 9,700.00	\$ 9,700.00
04/29/2010	Thursday	\$ 9,740.00	\$ 9,732.00	\$ 9,720.00	\$ 9,710.00	\$ 38,902.00
05/05/2010	Wednesday	\$ 9,880.00	\$ 9,830.00	\$ 9,880.00	\$ 9,890.00	\$ 39,480.00
05/17/2010	Monday			\$ 9,870.00	\$ 9,700.00	\$ 19,570.00
05/25/2010	Tuesday	\$ 8,700.00	\$ 9,770.00	\$ 9,800.00		\$ 28,270.00
06/09/2010	Wednesday	\$ 9,730.00	\$ 9,725.00	\$ 9,710.00	\$ 9,740.00	\$ 38,905.00
06/18/2010	Friday		\$ 9,800.00	\$ 9,800.00		\$ 19,600.00
07/12/2010	Monday	\$ 9,793.00	\$ 9,770.00	\$ 9,770.00	\$ 9,770.00	\$ 39,103.00
07/14/2010	Wednesday	\$ 9,690.00	\$ 9,500.00	\$ 9,610.00	\$ 9,570.00	\$ 38,370.00
08/06/2010	Friday	\$ 9,870.00	\$ 9,830.00	\$ 9,810.00	\$ 9,870.00	\$ 39,380.00
08/10/2010	Tuesday	\$ 9,850.00	\$ 9,860.00	\$ 9,780.00	\$ 9,850.00	\$ 39,340.00
09/09/2010	Thursday	\$ 9,780.00	\$ 9,870.00	\$ 9,860.00	\$ 9,780.00	\$ 39,290.00
09/15/2010	Wednesday	\$ 9,840.00	\$ 9,810.00	\$ 9,790.00	\$ 9,830.00	\$ 39,270.00
09/20/2010	Monday	\$ 9,780.00	\$ 9,795.00	\$ 9,730.00	\$ 9,730.00	\$ 39,035.00
09/24/2010	Friday	\$ 9,460.00	\$ 9,410.00	\$ 9,450.00	\$ 9,460.00	\$ 37,780.00
10/21/2010	Thursday	\$ 9,700.00	\$ 9,760.00	\$ 9,780.00	\$ 9,710.00	\$ 38,950.00
10/29/2010	Friday	\$ 9,690.00	\$ 9,694.00	\$ 9,690.00	\$ 9,550.00	\$ 38,624.00
11/01/2010	Monday	\$ 9,840.00	\$ 9,840.00	\$ 9,730.00	\$ 9,820.00	\$ 39,230.00
11/09/2010	Tuesday	\$ 9,780.00	\$ 9,790.00	\$ 9,750.00	\$ 9,780.00	\$ 39,100.00
11/17/2010	Wednesday	\$ 9,690.00	\$ 9,630.00	\$ 9,590.00	\$ 9,630.00	\$ 38,540.00
01/31/2011	Monday	\$ 9,780.00	\$ 9,740.00	\$ 9,792.00	\$ 9,785.00	\$ 39,097.00
02/08/2011	Tuesday	\$ 9,690.00	\$ 9,730.00	\$ 9,730.00	\$ 9,760.00	\$ 38,910.00
02/11/2011	Friday	\$ 9,840.00	\$ 9,840.00	\$ 9,840.00	\$ 9,800.00	\$ 39,320.00
02/17/2011	Thursday	\$ 9,600.00	\$ 9,600.00	\$ 9,740.00	\$ 9,600.00	\$ 38,540.00
02/22/2011	Tuesday	\$ 9,890.00	\$ 9,770.00	\$ 9,794.00	\$ 9,850.00	\$ 39,304.00
02/25/2011	Friday	\$ 9,730.00	\$ 9,720.00	\$ 9,720.00	\$ 9,710.00	\$ 38,880.00
03/02/2011	Wednesday	\$ 9,720.00	\$ 9,600.00	\$ 9,800.00	\$ 9,730.00	\$ 38,850.00
03/09/2011	Wednesday	\$ 9,540.00	\$ 9,560.00	\$ 9,510.00	\$ 9,540.00	\$ 38,150.00
03/16/2011	Wednesday	\$ 9,700.00	\$ 9,770.00	\$ 9,760.00	\$ 9,720.00	\$ 38,950.00
03/23/2011	Wednesday	\$ 9,710.00	\$ 9,765.00	\$ 9,750.00	\$ 9,750.00	\$ 38,975.00
03/30/2011	Wednesday	\$ 9,840.00	\$ 9,830.00	\$ 9,860.00	\$ 9,870.00	\$ 39,400.00
04/07/2011	Thursday	\$ 9,815.00	\$ 9,870.00	\$ 9,791.00	\$ 9,850.00	\$ 39,326.00
04/14/2011	Thursday	\$ 9,750.00	\$ 9,740.00	\$ 9,690.00	\$ 9,730.00	\$ 38,910.00
04/20/2011	Wednesday	\$ 9,640.00	\$ 9,770.00	\$ 9,730.00	\$ 9,760.00	\$ 38,900.00
05/06/2011	Friday	\$ 9,700.00		\$ 9,800.00	\$ 9,845.00	\$ 29,345.00
05/09/2011	Monday		\$ 9,600.00			\$ 9,600.00
05/12/2011	Thursday	\$ 9,870.00	\$ 9,850.00	\$ 9,810.00	\$ 9,860.00	\$ 39,390.00
05/19/2011	Thursday	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 38,400.00
05/25/2011	Wednesday	\$ 9,700.00	\$ 9,700.00	\$ 9,768.00	\$ 9,700.00	\$ 38,868.00
06/09/2011	Thursday	\$ 9,860.00	\$ 9,840.00	\$ 9,880.00	\$ 9,870.00	\$ 39,450.00
06/16/2011	Thursday	\$ 9,850.00	\$ 9,840.00	\$ 9,740.00	\$ 9,810.00	\$ 39,240.00

**SCHEDULE OF STRUCTURED CURRENCY TRANSACTIONS**

DATE	DAY	FSB ATHENS #xxx7273	CITIZENS ST #xxxx2382	PROSPERITY #xx8535	FSB BROWN #xxx3944	DAILY TOTAL
06/23/2011	Thursday	\$ 9,890.00	\$ 9,830.00	\$ 9,860.00	\$ 9,820.00	\$ 39,400.00
06/28/2011	Tuesday	\$ 9,790.00	\$ 9,730.00	\$ 9,760.00	\$ 9,710.00	\$ 38,990.00
07/06/2011	Wednesday		\$ 9,800.00	\$ 9,800.00		\$ 19,600.00
07/06/2011	Wednesday	\$ 9,800.00			\$ 9,800.00	\$ 19,600.00
07/14/2011	Thursday	\$ 9,730.00	\$ 9,760.00	\$ 9,780.00	\$ 9,780.00	\$ 39,050.00
07/20/2011	Wednesday	\$ 9,820.00	\$ 9,820.00	\$ 9,825.00	\$ 9,820.00	\$ 39,285.00
07/27/2011	Wednesday	\$ 9,750.00	\$ 9,780.00	\$ 9,740.00	\$ 9,720.00	\$ 38,990.00
08/03/2011	Wednesday	\$ 9,760.00	\$ 9,760.00	\$ 9,730.00	\$ 9,710.00	\$ 38,960.00
08/11/2011	Thursday	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 38,400.00
08/25/2011	Thursday	\$ 9,750.00	\$ 9,875.00	\$ 9,730.00	\$ 9,750.00	\$ 39,105.00
09/30/2011	Friday			\$ 9,725.00		\$ 9,725.00
10/03/2011	Monday			\$ 8,890.00		\$ 8,890.00
10/04/2011	Tuesday				\$ 8,740.00	\$ 8,740.00
10/06/2011	Thursday	\$ 8,940.00	\$ 8,760.00			\$ 17,700.00
10/07/2011	Friday			\$ 9,630.00	\$ 9,680.00	\$ 19,310.00
10/11/2011	Tuesday	\$ 9,730.00				\$ 9,730.00
12/13/2011	Tuesday				\$ 9,440.00	\$ 9,440.00
10/14/2011	Friday		\$ 9,310.00	\$ 9,250.00		\$ 18,560.00
10/17/2011	Monday	\$ 9,400.00			\$ 9,480.00	\$ 18,880.00
10/19/2011	Wednesday	\$ 8,450.00				\$ 8,450.00
10/24/2011	Monday	\$ 8,680.00	\$ 8,860.00	\$ 8,770.00	\$ 8,970.00	\$ 35,280.00
11/04/2011	Friday	\$ 9,720.00	\$ 9,710.00	\$ 9,720.00	\$ 9,740.00	\$ 38,890.00
11/14/2011	Monday	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 38,400.00
11/15/2011	Tuesday		\$ 7,200.00			\$ 7,200.00
12/07/2011	Wednesday	\$ 9,520.00	\$ 9,660.00	\$ 9,620.00	\$ 9,640.00	\$ 38,440.00
12/08/2011	Thursday		\$ 6,400.00			\$ 6,400.00
12/16/2011	Friday	\$ 9,480.00	\$ 9,540.00	\$ 9,580.00	\$ 9,520.00	\$ 38,120.00
01/13/2012	Friday				\$ 5,540.00	\$ 5,540.00
01/26/2012	Thursday	\$ 9,640.00	\$ 9,530.00	\$ 9,430.00	\$ 9,365.00	\$ 37,965.00
01/31/2012	Tuesday	\$ 9,700.00	\$ 9,400.00	\$ 9,600.00	\$ 9,500.00	\$ 38,200.00
02/07/2012	Tuesday	\$ 9,860.00	\$ 9,830.00	\$ 9,850.00	\$ 9,860.00	\$ 39,400.00
02/13/2012	Monday	\$ 9,750.00	\$ 9,690.00	\$ 9,720.00	\$ 9,740.00	\$ 38,900.00
02/17/2012	Friday	\$ 9,630.00	\$ 9,620.00			\$ 19,250.00
02/21/2012	Tuesday			\$ 9,612.00	\$ 9,680.00	\$ 19,292.00
02/24/2012	Friday	\$ 9,880.00	\$ 9,980.00	\$ 9,800.00	\$ 9,850.00	\$ 39,510.00
03/02/2012	Friday	\$ 9,750.00	\$ 9,720.00	\$ 9,730.00	\$ 9,710.00	\$ 38,910.00
03/06/2012	Tuesday	\$ 9,670.00	\$ 9,620.00	\$ 9,630.00		\$ 28,920.00
03/07/2012	Wednesday				\$ 9,690.00	\$ 9,690.00
03/08/2012	Thursday	\$ 9,600.00	\$ 9,700.00	\$ 9,500.00		\$ 28,800.00
03/09/2012	Friday				\$ 9,800.00	\$ 9,800.00
03/13/2012	Tuesday	\$ 9,580.00	\$ 9,690.00	\$ 9,810.00		\$ 29,080.00
03/14/2012	Wednesday				\$ 9,770.00	\$ 9,770.00
03/19/2012	Monday	\$ 9,830.00	\$ 9,580.00	\$ 9,777.00		\$ 29,187.00
03/20/2012	Tuesday				\$ 9,690.00	\$ 9,690.00
03/22/2012	Thursday	\$ 9,720.00	\$ 9,660.00	\$ 9,520.00	\$ 9,820.00	\$ 38,720.00
03/30/2012	Friday	\$ 9,590.00	\$ 9,820.00	\$ 9,620.00	\$ 9,760.00	\$ 38,790.00
04/06/2012	Friday	\$ 9,800.00	\$ 9,520.00	\$ 9,780.00		\$ 29,100.00
04/09/2012	Monday				\$ 9,650.00	\$ 9,650.00
05/17/2012	Thursday	\$ 9,770.00	\$ 9,890.00	\$ 9,590.00	\$ 9,650.00	\$ 38,900.00
06/08/2012	Friday	\$ 9,550.00	\$ 9,740.00	\$ 9,670.00		\$ 28,960.00
06/11/2012	Monday	\$ 9,650.00			\$ 9,865.00	\$ 19,515.00
06/12/2012	Tuesday		\$ 9,570.00	\$ 9,800.00	\$ 9,770.00	\$ 29,140.00
06/13/2012	Wednesday	\$ 9,740.00	\$ 9,650.00		\$ 9,870.00	\$ 29,260.00
06/15/2012	Friday	\$ 9,840.00	\$ 9,560.00		\$ 9,660.00	\$ 29,060.00
06/18/2012	Monday	\$ 9,500.00	\$ 9,800.00			\$ 19,300.00
06/19/2012	Tuesday				\$ 9,700.00	\$ 9,700.00
06/20/2012	Wednesday	\$ 9,760.00				\$ 9,760.00



**SCHEDULE OF STRUCTURED CURRENCY TRANSACTIONS**

DATE	DAY	FSB ATHENS #xxx7273	CITIZENS ST #xxxx2382	PROSPERITY #xx8535	FSB BROWN #xxx3944	DAILY TOTAL
06/21/2012	Thursday				\$ 9,860.00	\$ 9,860.00
06/22/2012	Friday	\$ 9,600.00			\$ 9,500.00	\$ 19,100.00
06/28/2012	Thursday	\$ 9,500.00				\$ 9,500.00
06/29/2012	Friday	\$ 9,800.00				\$ 9,800.00
07/06/2012	Friday	\$ 9,600.00			\$ 9,600.00	\$ 19,200.00
07/10/2012	Tuesday	\$ 9,820.00			\$ 9,700.00	\$ 19,520.00
<b>ACCOUNT TOTALS</b>		<b>\$ 928,924.00</b>	<b>\$ 876,970.00</b>	<b>\$ 862,478.00</b>	<b>\$ 936,682.00</b>	<b>\$ 3,605,054.00</b>

**LESS DEPOSITS IN  
EXCESS OF \$10,000**

	\$ -	\$ -	\$ -	\$ -	\$ -
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<b>TOTAL AMOUNT OF STRUCTURED DEPOSITS BY ACCOUNT</b>	<b>\$ 928,924.00</b>	<b>\$ 876,970.00</b>	<b>\$ 862,478.00</b>	<b>\$ 936,682.00</b>	<b>\$ 3,605,054.00</b>
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<b>TOTAL AMOUNT OF STRUCTURED DEPOSITS BY ACCOUNT FROM DECEMBER 7, 2011 TO JULY 10, 2012</b>	<b>\$ 271,130.00</b>	<b>\$ 219,170.00</b>	<b>\$ 183,639.00</b>	<b>\$ 257,760.00</b>	<b>\$ 931,699.00</b>
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**TOTAL NUMBER OF  
CURRENCY  
TRANSACTIONS PER  
ACCOUNT**

96	91	89	97
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**TOTAL NUMBER OF  
STRUCTURED  
TRANSACTIONS PER  
ACCOUNT**

96	91	89	97
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<b>TOTAL AMOUNT OF STRUCTURED DEPOSITS IN THE YEAR 2010</b>	<b>\$ 1,292,975.00</b>
<b>TOTAL AMOUNT OF STRUCTURED DEPOSITS IN THE YEAR 2011</b>	<b>\$ 1,463,340.00</b>
<b>TOTAL AMOUNT OF STRUCTURED DEPOSITS IN THE YEAR 2012</b>	<b>\$ 848,739.00</b>